

Bond Debt by Major Class – Summary of Activity Disclosure

Agency Title _____ Agency Code _____

90.40.55.B Bond Debt by Major Class – Summary of Activity Disclosure (expressed in dollars)

Please complete the following schedule to disclose bonded debt activity, by account, for the fiscal year ended June 30, 2003.

Account _____

Please note:

- For this schedule, reclassifications between long-term and short-term general ledger codes are to be disregarded, and should not be included in the “New Issues” or “Retirements” columns.
- Long-term bond debt obligations are recorded in the 52XX GL Codes.
- Bond debt due within one year as of June 30, 2003, (short-term obligations) is recorded in the 51XX GL Codes.

<u>GL Code</u>	<u>Beginning Balance July 1, 2002</u>	<u>New Issues</u>	<u>Retirements</u>	<u>Ending Balance June 30, 2003</u>
5161/5261	\$ _____	\$ _____	\$ _____	\$ _____
5164/5264	_____	_____	_____	_____
5162/5262	_____	_____	_____	_____
5169/5269	_____	_____	_____	_____
Subtotal	\$ _____	\$ _____	\$ _____	\$ _____
5121	_____	_____	_____	_____
5212	_____	_____	_____	_____
1910	_____	_____	_____	_____
5268	_____	_____	_____	_____
Total	\$ _____*	\$ _____	\$ _____	\$ _____*

* The beginning and ending balance columns should agree by account to the AFRS Report #CAF002 for these general ledger codes.

For bonds recorded in the General Long-Term Obligations Subsidiary Account:

- new issues should equal amounts reported in governmental fund-type accounts in Revenue Source Codes 0460, 0464, and 0465, and
- retirements should equal amounts reported in governmental fund-type accounts in Subobject PA.

**Bond Debt by Major Class –
Summary of Activity Disclosure - continued**

- (2) Total debt service requirements for General Obligation Bonds (both General Obligation and Zero-Coupon), Other Bonds Payable, and Revenue Bonds to maturity as of June 30, 2003, are as follows:

	<u>General Obligation and Other Bonds Payable</u>		<u>Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
By Fiscal Year:				
2004	\$ _____	\$ _____	\$ _____	\$ _____
2005	_____	_____	_____	_____
2006	_____	_____	_____	_____
2007	_____	_____	_____	_____
2008	_____	_____	_____	_____
2009-2013	_____	_____	_____	_____
2014-2018	_____	_____	_____	_____
2019-2023	_____	_____	_____	_____
2024-2028	_____	_____	_____	_____
2029-2033	_____	_____	_____	_____
Totals	\$ _____*	\$ _____	\$ _____*	\$ _____

* Note: The total of the principal columns above should agree to the subtotal amount in the ending balance column from the previous schedule (summary of activity) for General Obligation and Other Bonds, and for Revenue Bonds. In addition, the **principal** for year **2004** above should agree to the amount in the applicable 51XX GL Code in AFRS Report #CAF002 as of June 30, 2003, for each account.

Bond Debt by Major Class – Summary of Activity Disclosure - concluded

- (3) For bonds outstanding, and bonds authorized but unissued, (General Obligation Bonds, General Obligation Bonds - Zero Coupon, Other Bonds Payable, and Revenue Bonds), at June 30, 2003, please disclose the **purpose** of the bond issue, the type of bond, the **range of bond interest rates** for the bond issue, the **principal amount outstanding** at June 30, 2003, and the **amount authorized but unissued** at June 30, 2003.

<u>Purpose</u>	<u>Type of Bond</u>	<u>Range of Bond Interest Rates</u>	<u>Outstanding Principal Amount</u>	<u>Authorized but Unissued</u>
Public Building and Schools Construction and Renovation	_____	___% to ___%	\$_____	\$_____
Higher Education Purposes	_____	___% to ___%	\$_____	\$_____
Highways Construction and Improvement	_____	___% to ___%	\$_____	\$_____
Various Purpose – Fixed Rates	_____	___% to ___%	\$_____	\$_____
Various Purpose – Variable Rates	_____	___% to ___%	\$_____	\$_____
Other: _____	_____	___% to ___%	\$_____	\$_____
Totals			\$ <u> </u>	\$ <u> </u>